

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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MORIAH UNITED CORP.,

Case No.

Plaintiff,

-v-

Rule 7.1 Statement

STANLEY DANIELS,

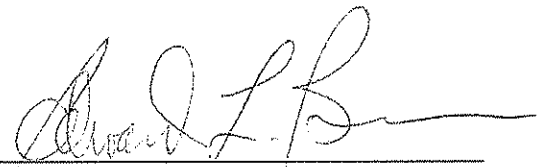
Defendant.

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Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for plaintiff (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE

Date: July 26, 2007



Signature of Attorney
Edward L. Birnbaum
Attorney Bar Code: EB8761